

substitute form W-8BEN – certificate of foreign status of beneficial owner for US Tax withholding

You can only complete this form to acquire US holdings if you are resident in a country which has a tax treaty with the United States. Please ensure you read the important notes overleaf, along with the full list of treaty countries overleaf. The form can also be used to declare your non-US status. In the case of joint or investment club accounts, each party must complete and sign a separate form.

Section 1: Identification of beneficial owner

Customer reference(s)

Title Surname

Forename(s) Date of Birth:

Permanent residential address

Country Post code

Mailing address

Country Post code

US TIN (if held) TIN of country of residence

Type of beneficial owner

Individual (If you do not believe that this category describes your status, or the status of the account it relates to, please call us on 01296 41 41 41)

Country of Citizenship (in full)

Section 2: Claim of tax treaty benefits

Please tick if you are claiming tax treaty benefits and enter your country of residence below

I certify that the beneficial owner is a resident of within the meaning of the income tax treaty between the United States and that country.

Section 3: Statement of non-US status

Please tick if you are completing this form to declare your status as a non-US person and enter your country of residence below

I certify that the beneficial owner is a resident of

Section 4: Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorised to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself for chapter 4 purposes
- The beneficial owner named on this form is not a US person
- The income to which this form relates is
 - not effectively connected with the conduct of a trade or business in the United States
 - effectively connected but is not subject to tax under an applicable income tax treaty, or
 - the partner's share of a partnership's effectively connected income

- The beneficial owner named on this form is a resident of the treaty country declared above within the meaning of the income tax treaty between the United States and that country, and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions

Furthermore, I authorise this form to be provided to any withholding agent that has control, receipt or custody of the income of which I am the beneficial owner, or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. **I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.**

The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-US individual and if applicable, obtain a reduced rate of withholding.

Signature

Print name of signer

Date

Capacity in which acting

(if form is not signed by beneficial owner)

Important Notes

As a holder of US listed stock or American Depository Receipts (ADRs) we would like to take this opportunity to make you aware of US tax regulations that govern the payments of US source income and share sale proceeds made to non-US resident customers.

As the security holding broker we are required to gather certain non-US client information in order to establish the non-US status of our customers and therefore apply, where applicable, treaty tax rates on dividends. Consequently, in the absence of requisite documentation, all income and/or proceeds from US stock sales will be subject to Withholding Tax of up to 30%.

The Share Centre is only required to gather and maintain client information. Disclosure of detailed client information to the US Tax Authorities is not normally necessary and we therefore need only provide aggregate numbers of clients and quantities of US stock held to the US Tax Authorities.

In order to qualify for reduced tax treaty rates (presently 15% on Dividends) it will be necessary for you to complete and return this form. Completion of this form certifies that you are eligible for reduced taxation under a valid tax treaty.

If you are resident in a FATCA partner jurisdiction (i.e. a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

Treaty countries

The United States has tax treaties with the following foreign countries. Under these treaties, residents of foreign countries are taxed at a reduced rate.

A Armenia Australia Austria Azerbaijan	D Denmark	I Iceland India Indonesia Ireland Israel Italy	L Latvia Lithuania Luxembourg	P Pakistan Philippines Poland Portugal	T Tajikistan Thailand Trinidad Tunisia Turkey Turkmenistan
B Bangladesh Barbados Belarus Belgium Bulgaria	E Egypt Estonia	J Jamaica Japan	M Malta Mexico Moldova Morocco	R Romania Russia	U Ukraine Union of Soviet Socialist Republics United Kingdom United States Model Uzbekistan
C Canada China Cyprus Czech Republic	F Finland France	K Kazakhstan Korea Kyrgyzstan	N Netherlands New Zealand Norway	S Slovak Republic Slovenia South Africa Spain Sri Lanka Sweden Switzerland	V Venezuela

post Computershare Brokerage Services c/o The Share Centre PO Box 2000 Aylesbury Bucks HP21 8ZB
phone 0370 707 1606 **email** enquiries@computershare.trade **web** www.computershare.trade

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